

Accounting Information Systems in Religious Institutions: A Systematic Literature Review

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ABSTRACT

Keywords: accounting information system, religious institutions, accountability. This systematic literature review examines the design, implementation, and evaluation of accounting information systems (AIS) in religious institutions, focusing on mosques and churches. The review synthesizes findings from English and Bahasa Indonesia sources to identify common themes, challenges, and best practices in AIS development within religious contexts. A comprehensive search strategy was employed, guided by predefined criteria, to select relevant studies published between 2014 and 2024. Key findings highlight the importance of AIS in enhancing financial transparency, accountability, and efficiency in religious organizations. The review also identifies gaps in existing research and provides recommendations for future studies in this area.



Introduction

Religious institutions that manage places of worship such as mosques, churches, and other places of worship, have a role as centers for spiritual, charitable and communal activities in society (Susilawati & Santoso, n.d.). In the context of this research, religious institutions can be defined as institutions that facilitate worship in a religion. These institutions have a great influence on the spiritual growth of the community (Afifah & Fauziyyah, 2022). They also promote moral values and provide support to individuals and communities in need. They function as pillars of strength, solidarity, and compassion by embodying the essence of religious teachings and traditions (Lomboan, Tinangon, & Rondonuwu, 2021).

The importance of religious institutions is not only in the spiritual realm, they also extend to various aspects of social life. They act as a centre for community engagement, offering space for worship, religious ceremonies, and cultural celebrations. In addition, they serve as educational centres, imparting religious teachings, moral values, and life skills to individuals of all ages. In essence, religious institutions function as an important component of social infrastructure, fostering coherence, and empathy in society (Firdaus & Yulianto, 2018).

While religious institutions continue to develop in the modern era, the adoption of Accounting Information Systems (SIA) has become increasingly prevalent. SIA encompasses the use of technology, processes, and procedures to store, process, and communicate financial information within an organization. In religious institutions, SIA facilitates management for more efficient financial management, budget planning, and reporting. This can enable stakeholders to make informed decisions about resource allocation and utilization. In addition, SIA also increases transparency, accountability, and compliance with regulatory requirements to ensure accountable financial management (Sari, Mintarti, & Fitria, 2018) (Handoyo & Setijaningsih, 2021); (Puspita & SK, 2023); (Tufani, Warsono, Suandi, & Muhammad, 2024).

Apart from the potential benefits that can be obtained through the implementation of SIA in religious institutions, there are still several challenges that must be faced. These challenges include limited financial resources, technological constraints, and a lack of expertise in designing and implementing SIAs. In addition, religious institutions may face resistance to changes from traditional practices or experience difficulties in integrating AIS with existing systems (Firdaus & Yulianto, 2018). Addressing these challenges requires a thorough understanding of the context, needs, and priorities of religious institutions, along with tailored strategies for capacity building, training, and system optimization.

This systematic literature review was created to explore the design, implementation, challenges, and opportunities related to SIA in religious institutions. By reviewing the findings of existing research, this study aims to identify key trends, best practices, and areas for future research and development. The findings of this study are expected to contribute to the advancement of knowledge in the field of SIA in the context of religion, offering insights that can inform policies, practices, and decision-making processes in these institutions.

Research Methods

Search Strategy

Searches are conducted on academic databases such as Google Scholar, JSTOR, and ProQuest. The search was carried out using predetermined keywords, namely: "Accounting information system of religious institutions", "Church accounting information system", "Mosque accounting information system", and "Finance of religious organizations". The search was limited to studies published between 2014 and 2024 to ensure relevance to contemporary practice.

Inclusion Criteria

The search results are included in this review if: 1) Investigate the design, implementation, or evaluation of AIS in religious organizations (mosques or churches). 2) Published in Indonesian. 3) accessible to the author. Data extraction was carried out independently to capture relevant information from each study. Figure 1 shows a flow chart of the literature search process.

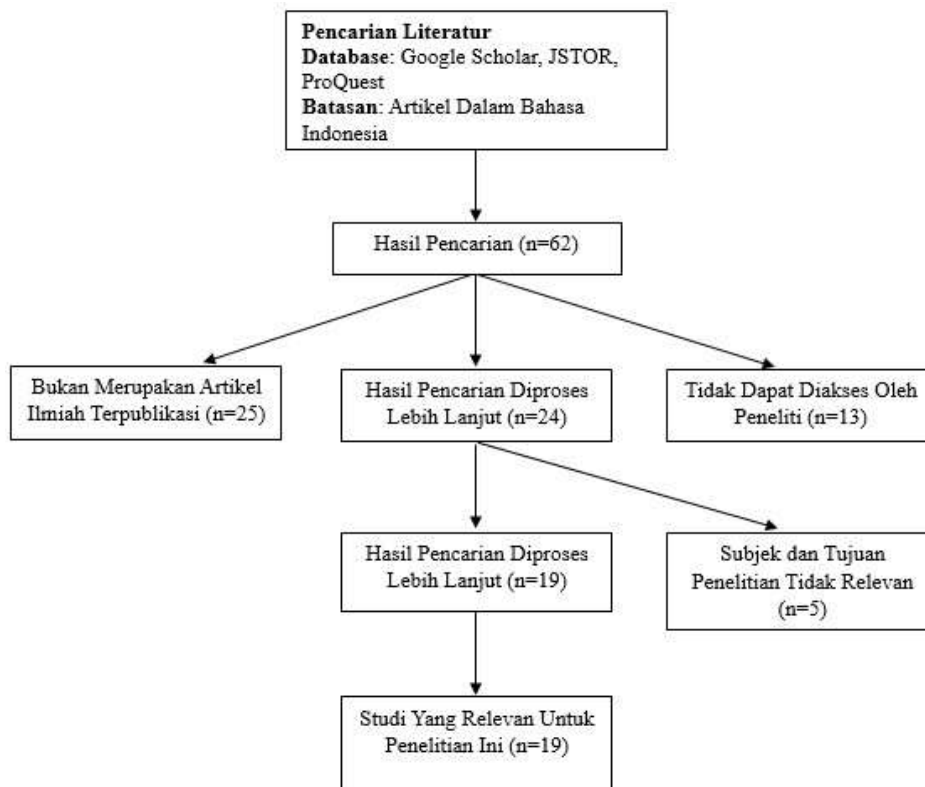


Figure 1. Literature Search Process Diagram

Results and Discussion

Tabel 1
Rangkuman Hasil Analisa

Penulis	Challenges	Best Practice	Kesimpulan
Afifah & Fauziyyah (2022)	The implemented accounting information system does not produce complete information.	Make adjustments to the accounting information system in order to produce complete financial statements.	Accounting information systems must be able to produce complete information to maintain accountability for the financial statements produced.
Andini dkk. (2022)	Cash recording and reporting are still traditionally done	Design a fully computer-based information management system so	The existence of a fully computer-based information system can

	mistakes often occur.		increase efficiency and accuracy.
Anto dkk. (2021)	The preparation of financial statements has not changed in the past or is no longer by reporting standards.	Make adjustments to the financial preparation and reporting system to comply with applicable standards so that reports become more accountable.	Innovations in the preparation and reporting of financial information make reports more accountable and can affect the growth of the church.
Arista dkk. (2023)	Limited knowledge and understanding of financial reporting standards	Providing training to increase knowledge and understanding of financial reporting standards	Training is still needed so that financial reporting can be by existing standards (ISAK 35) to increase transparency, accuracy, and trust of stakeholders
Firdaus (2017)	The recording and reporting of zakat and alms is still done traditionally so it often produces reports that are inaccurate and not by standards.	Integrate accounting information system that can produce accountable financial statements using ERP.	Changes must be made to the implemented accounting information system in order to produce accountable reports.
Firdaus & Yulianto (2018)	The management of financial information is still carried out traditionally so it often	Integrate accounting information systems that can produce more accurate, transparent, and	Changes must be made to the implemented accounting information system in order to produce

	produces inaccurate financial information in the reports made.	accountable financial reports using ERP.	accountable reports.
Handoyo & Setijaningsih (2021)	Limited knowledge of religious institution administrators about financial statements and their preparation.	Conducting education and training financial statement preparation techniques.	There is an effect of education and training on increasing knowledge and skills in preparing financial statements.
Hasan dkk. (2020)	Lack of knowledge and understanding of the field of accounting information systems in mosque administrators.	Providing materials related to SIA to facilitate the preparation of financial reports.	Management knowledge of accounting information systems can facilitate the process of making financial reports.
Kambey (2017)	Financial practices implemented produce inaccurate financial statements and planning understanding Finances are still low.	Provide training to church members and leaders regarding accounting information systems and financial practices that meet standards.	The knowledge of church administrators about accounting information systems must be improved in order to produce accurate and standard financial reports.
Lomboan dkk. (2021)	The implemented accounting information system produces	Accounting information systems must be adjusted in order to provide	Evaluation of the accounting information system shows that the implemented accounting

	incomplete information.	complete information.	information system is still not running effectively.
Nasution & Napitupulu (2023)	The church needs an accounting information system that can provide information online to stakeholders.	Designing an accounting information system that is online-based and can be accessed anywhere and anytime by stakeholders.	Accounting information systems must pay attention to the aspect of transparency.
Nugraha dkk. (2014)	The implemented accounting information system produces inaccurate information.	Redesign implemented accounting information system.	Changes must be made to the implemented accounting information system in order to produce accurate reports.
Puspita & SK (2023)	There has never been an evaluation of the church's financial practices.	Evaluate financial management procedures for preparing the church's financial statements.	The preparation of the church's financial statements must be evaluated to increase the accountability of the resulting financial statements.
Raya (2017)	There has never been an evaluation of the church's financial reporting.	Evaluate procedures for preparing the church's financial statements.	The preparation of the church's financial statements must be evaluated to increase the accountability of the resulting

			financial statements.
Salman dkk. (2022)	There is no clear financial information management system and lack of knowledge of mosque management.	Designing an accounting information system that is in accordance with the needs of applicable accounting standards and providing socialization.	The accounting information system must be clear and easy to understand by users (mosque administrators).
Sari dkk. (2018)	The mosque administrator's understanding of accounting is still very lacking so the financial reports produced are not detailed and not by standards.	Improve accounting practices to be more detailed, transparent and by standards, as well as provide additional education or training to mosque administrators.	Accounting practices should be made to be more understandable to users (administrators)
Setianti dkk. (2024)	The financial information system used is inaccurate and inefficient.	Redesigning financial information systems.	Financial information systems must be able to produce accurate information and be able to increase efficiency.
Susilawati & Santoso (2022)	The implemented accounting information system often produces	Redesign the implemented accounting information system.	Changes must be made to the implemented accounting information system in order to

	inaccurate information.		produce accurate reports.
Tufani dkk. (2024)	There has never been an evaluation of the accounting information system implemented.	Evaluate the implemented accounting information system.	The implemented accounting information system will determine the accountability of the reports produced, thus affecting the relationship with stakeholders.

Design and Implementation of AIS in Religious Institutions

The design and implementation of Accounting Information Systems (SIA) in religious institutions has attracted significant attention in recent research. (Lomboan et al., 2021) conducted a thorough evaluation of the SIA for cash receipts and expenditures in a Catholic Church, emphasizing the importance of aligning the system with the financial management standards outlined in the Statute of the Diocese of Manado. Their study emphasizes the need for SIA to manage finances efficiently, ensure data accuracy, and simplify information management processes. Similarly, (Firdaus & Yulianto, 2018) focuses on designing SIA that is specifically tailored for the management of zakat, infaq/alms in mosques. The study highlights the role of Enterprise Resource Planning (ERP) Systems, such as Odoo Accounting, in streamlining financial operations and generating accurate financial reports for religious institutions. In addition, (Nugraha, Wahyuni, & Anwar, 2014) described the reorganization of SIA for cash receipts and expenditures in a mosque, focusing on improving the effectiveness of control. Their research emphasizes the importance of implementing a resilient SIA to reduce the risks associated with financial mismanagement and ensure accountability in religious organizations.

However, there are also several studies conducted to redesign SIA because the previously applied SIA gave incomplete results (Lomboan et al., 2021), inaccurate (Nugraha et al., 2014); (Firdaus & Yulianto, 2018), or not by standards (Anto, Suhendri, & Iriani, 2021).

Challenges and Opportunities

While there are many benefits to the implementation of SIA, there are also some challenges that must be faced in integrating these systems into religious institutions. The literature used in this study shows that the problem with the implementation of SIA in

religious institutions comes from a lack of knowledge and understanding of accounting practices and SIA (Handoyo & Setijaningsih, 2021). Not only that, the complicated and incomprehensible design and procedures of SIA also make administrators of religious institutions not want to make changes to SIA and feel that the implemented SIA is still effective and efficient (Salman, Ilham, Djunaedi, Suparno, & Sa'diyah, 2023). This is supported by the absence of evaluation of the SIA that is implemented, will make the administrators of religious institutions unaware of the need for improvements to SIA (Raya, 2017); (Puspita & SK, 2023); (Tufani et al., 2024).

In overcoming this challenge, there is an opportunity to utilize ERP systems to improve the functionality of SIA in religious institutions. (Salman et al., 2023) proposed the integration of Odoo Accounting into mosque entities to streamline financial processes and improve reporting accuracy. This integration offers an opportunity for mosques to adopt modern accounting practices and improve financial transparency. However, successful implementation requires training and capacity-building initiatives to ensure the effective utilization of SIA functionality by administrators and stakeholders. By addressing these challenges and capitalizing on opportunities for improvement, religious institutions can improve financial management practices and strengthen accountability mechanisms.

Trend

Based on the literature used in this study, the researcher sees that until now many religious institutions still rely on conventional methods. However, the existence of research on the implementation of SIA makes mosque and church administrators realize the importance of making changes to the existing SIA. These studies highlight the inability of conventional methods to produce accurate, complete, and standard financial statements (Setianti, Purbasari, & Purnomo, 2024).

The integration of Enterprise Resource Planning (ERP) systems, such as Odoo Accounting, has been proposed to improve the functionality of SIA in mosques (Andini, 2022). This integration can streamline financial processes, improve data accuracy, and facilitate comprehensive reporting. ERP systems provide a centralized platform for managing various financial activities, including cash receipts, expenses, and payroll, thereby improving efficiency and reducing the risk of errors. On the other hand, some researchers also propose to integrate online-based SIA to improve efficiency, transparency and accountability in some churches (Nasution & Napitupulu, 2023); (Setianti et al., 2024).

By integrating ERP systems into religious institutions, mosque administrators can access real-time financial data and generate comprehensive reports to support the decision-making process (Salman et al., 2023). Additionally, ERP systems offer scalability and flexibility, allowing religious institutions to adapt to changing financial and regulatory requirements. Overall, the integration of ERP systems into SIA represents a significant opportunity for religious institutions to modernize their financial management practices and improve transparency and accountability.

Training and Capacity Building

Training and capacity-building initiatives have an important role to play in ensuring the successful implementation and utilization of SIA in religious institutions. The results of the study used in this study emphasize the importance of training to increase the knowledge and understanding of religious institution administrators towards accounting practices and SIA. Lack of knowledge of SIA can lead to the preparation of incomplete, inaccurate, and unaccountable financial statements (Sari et al., 2018; (Handoyo & Setijaningsih, 2021); (Arista, Nurlaila, & Atika, 2023); (Salman et al., 2023). This will also create resistance to change because assessing changes in SIA will make SIA difficult to understand.

By investing in training programs that focus on SIA implementation and financial accountability, religious institutions can empower their administrators to make informed financial decisions and increase transparency. In addition, capacity-building programs can equip administrators of religious institutions with the necessary skills to navigate the restructured SIA and ensure its implementation is effective.

Conclusion

This systematic literature review provides insight into the design and implementation of Accounting Information Systems (SIA) in religious institutions. The findings in this study underscore the importance of a tailored SIA to meet the unique accounting and financial management needs of mosques and churches. Despite the challenges in implementation, there are opportunities for improvement through ERP system integration, training initiatives, capacity building, and innovative research efforts. By addressing these challenges and exploring new avenues for the development of SIAs, religious institutions can improve their financial management practices and better serve the community.

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